

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: March 19, 2003

DRAFT

A meeting of the Georgia State Board of Accountancy was held on Wednesday, March 19, 2003, at the Board's Office at 237 Coliseum Drive, Macon, Georgia

The following Board members were present:

Donald R. Roland, Chairman, CPA
William Wayne Hall, Vice Chairman, CPA
Ben M. Bennett, RPA
William S. Lamb, CPA
Jane Freeman Phillips, CPA
Michael W. Skinner, CPA

Consumer Member, Isaac Culver, III, was **unable** to attend

Others present:

Barbara Kitchens, Executive Director
Sherry Harrison, Applications Specialist
Janet Wray, Board Attorney
Billy Dunford, Area Supervisor, Enforcement Section
Kyle Floyd, Staff Attorney, Enforcement Section
Richard L. Brown, Enrolled Agent, GAPAA

Chairman Roland established that a quorum was present, and called the meeting to order at 9:30 A.M.

Mr. Skinner moved, Mr. Bennett seconded and the Board voted to **approve** the minutes of the January 22, 2003 meeting.

Mr. Hall moved, Ms. Phillips seconded and the Board voted to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and enforcement matters and to receive information on applications and investigative reports. Voting in favor of the motion were those present who included Board members Roland, Hall, Bennett, Lamb, Phillips, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Mr. Hall moved, Ms. Phillips seconded and the Board voted to **approve** applications for certificates who were determined to have met certification requirements as follows:

CPA Certificates:

Name	Licensing Method	License No.
Douglas Paine Bacon	Examination	CPA023195
Greg E. Banister	Examination	CPA023196
Neelam N. Bhamani	Examination	CPA023197
Laurie Brower Bizzell	Examination	CPA023198

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: March 19, 2003****DRAFT**

Ginger Diane Bleess	Examination	CPA023199
Brandi Victoria Bloodworth	Examination	CPA023200
John Louis Bonney	Examination	CPA023201
Carol-Ann Vivienne Boothe	Examination	CPA023202
Gowon N.G. Bowe	Examination	CPA023203
Denise M. Bowen	Examination	CPA023204
Lesley Mann Bowick	Examination	CPA023205
William Lanier Browning, Jr.	Examination	CPA023206
Eric Jason Buffenbarger	Examination	CPA023207
Carmen Franklin Burroughs	Examination	CPA023208
Hwajeong Cho	Examination	CPA023209
Brandon S. Christy	Examination	CPA023210
Matthew Chad Cottingim	Examination	CPA023211
Kimberly A. Counts-White	Examination	CPA023212
Anna Marie Crowe-Regi	Examination	CPA023213
Rachel Restauri D'Angelo	Examination	CPA023214
William Warren Darling	Examination	CPA023215
Michael Davis	Examination	CPA023216
Randi Elizabeth Dean	Examination	CPA023217
Wendy L. Del'Acqua	Examination	CPA023218
Robert R. Drouin	Examination	CPA023219
Elizabeth Ann Dunn	Examination	CPA023220
Richard Lee Dunwoody	Examination	CPA023221
Ginger M. Durham	Examination	CPA023222
Andrea N. Duvall	Examination	CPA023223
William C. Echols	Examination	CPA023224
Christopher C. Ely	Examination	CPA023225
Bonnie D. Faller	Examination	CPA023226
Jacquelyn Gorham Flanders	Examination	CPA023227
Jonathan Lee Fowler	Examination	CPA023228
Zak Freiwald	Examination	CPA023229
Edward Samuel Friedman	Examination	CPA023230
Severne Gainer, Jr.	Examination	CPA023231
Belinda A. Garland	Examination	CPA023232
Jonathan C. George	Examination	CPA023233
Julie M. George	Examination	CPA023234
Cooper L. Glenn	Examination	CPA023235
Elizabeth Louise Glover	Examination	CPA023236
Christina M. Gram	Examination	CPA023237
Jason David Grisett	Examination	CPA023238
Michelle Maddox Harbin	Examination	CPA023239
Renita S. Harris	Examination	CPA023240
Sue Allen Harrison	Examination	CPA023241
Kelly Dawn Hawkins	Examination	CPA023242
Laura Ann Hembree	Examination	CPA023243

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: March 19, 2003****DRAFT**

Christine A. Herren	Examination	CPA023244
Julie S. Herring	Examination	CPA023245
Amy Michelle Hillegass	Examination	CPA023246
April Lowry Hornsby	Examination	CPA023247
David Nelson Jackson	Examination	CPA023248
Christine D. Johnson	Examination	CPA023249
Kenneth E. Jonsson	Examination	CPA023250
Jason Alan Kale	Examination	CPA023251
Jennifer Murchie Kelly	Examination	CPA023252
Andy Ryan Kennedy	Examination	CPA023253
Sammy Devone Kilpatrick	Examination	CPA023254
Andrea Glass Laird	Examination	CPA023255
Johanna Holly Landis	Examination	CPA023256
Andrew Micah Largen	Examination	CPA023257
Marie Newell Ledford	Examination	CPA023258
David Andrew Levine	Examination	CPA023259
Teresa I. Lord	Examination	CPA023260
J. Wynand Louw	Examination	CPA023261
Wenying Lu	Examination	CPA023262
William Matthew Luke	Examination	CPA023263
Them Qui Luu	Examination	CPA023264
Christopher L. Lynch	Examination	CPA023265
Shannon Reid MacArthur	Examination	CPA023266
Ayana Safiya Mackey	Examination	CPA023267
Candace Denise Mann	Examination	CPA023268
Nicolette Sieger Martin	Examination	CPA023269
Teresa L. Martin	Examination	CPA023270
Vashon L. Martin	Examination	CPA023271
Elizabeth Selwyn Mayo	Examination	CPA023272
David Carlyle McArthur	Examination	CPA023273
David M. McFarland	Examination	CPA023274
Clayton S. McInnish	Examination	CPA023275
Jonathan David McKnight	Examination	CPA023276
John Ronald McMullin	Examination	CPA023277
Amanda Lanette Miles	Examination	CPA023278
Shawn Kalyne Miles	Examination	CPA023279
Michael Frederick Miller	Examination	CPA023280
William Edwin Mitchell	Examination	CPA023281
William Scott Moore	Examination	CPA023282
Sharon Jackson Moses	Examination	CPA023283
James M. Mwangi	Examination	CPA023284
Tracey Angelisa Napier	Examination	CPA023285
Charles Barry Nash	Examination	CPA023286
Meredith King Oakley	Examination	CPA023287
Colleen Ann Sheehan O'Connell	Examination	CPA023288

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: March 19, 2003****DRAFT**

Karla Snow Olson	Examination	CPA023289
Nicholas G. Pagnotta	Examination	CPA023290
April Studdard Perkins	Examination	CPA023291
Meredith L. Pratt	Examination	CPA023292
Monique Britt Quindslan	Examination	CPA023293
Alicia Anne Reaves	Examination	CPA023294
Galen K.E. Reeder, II	Examination	CPA023295
Heather M. Renfroe	Examination	CPA023296
Jose E. Rodriguez	Examination	CPA023297
Rebecca Parrott Sanders	Examination	CPA023298
Cory J. Seyl	Examination	CPA023299
Bobby Alton Smith, Jr.	Examination	CPA023300
Fannie Armenda Smith	Examination	CPA023301
Carrie Lynn Stoehr	Examination	CPA023302
Robert B. Stroud	Examination	CPA023303
Darren Michael Strozier	Examination	CPA023304
Kimberly Cauthen Strozier	Examination	CPA023305
Billy James Swinney	Examination	CPA023306
Viviana Obregon Torry	Examination	CPA023307
Anita Deal Turner	Examination	CPA023308
Timothy J. Watt	Examination	CPA023309
Joseph S. Westerfield	Examination	CPA023310
Veronica Ivory Whittle	Examination	CPA023311
James Edward Wiley	Examination	CPA023312
Debra Ann Williams	Examination	CPA023313
Eugene Williams, III	Examination	CPA023314
Deidre Harper Wood	Examination	CPA023315
Jason Jianxiong Xu	Examination	CPA023316
Xiaohong Yu	Examination	CPA023317
Nita S. Zarynoff	Examination	CPA023318
Richard Hall Alderman	Reciprocity	CPA023319
Natalie Ann Anagnostis	Reciprocity	CPA023320
Susan Maureen Auerbach	Reciprocity	CPA023321
Donald L. Bailey	Reciprocity	CPA023322
David Joseph Bertolino	Reciprocity	CPA023323
James Walter Cagle	Reciprocity	CPA023324
Christie Lee Corbett	Reciprocity	CPA023325
Patrice Cragg Darden	Reciprocity	CPA023326
Keri Eileen Day	Reciprocity	CPA023327
Alexander Matthew DeHaven	Reciprocity	CPA023328
Kevin Wilson Emerson	Reciprocity	CPA023329
David Wayne Forrest	Reciprocity	CPA023330
Roy Wilkes Henderson, Jr.	Reciprocity	CPA023331
Bradley Dean Hudson	Reciprocity	CPA023332
Kevin J. Irlbeck	Reciprocity	CPA023333

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 19, 2003
DRAFT

Timothy J. Jacoby	Reciprocity	CPA023334
Wendy E. Johansson	Reciprocity	CPA023335
Samuel Dwayne Kennedy	Reciprocity	CPA023336
Terry William Kizzar	Reciprocity	CPA023337
Eric Brian Leib	Reciprocity	CPA023338
Cleve Lisecki	Reciprocity	CPA023339
Anne Kent Lowe	Reciprocity	CPA023340
Charles Matthew Lusco	Reciprocity	CPA023341
Christopher Mangin, Jr.	Reciprocity	CPA023342
Sue John McConnell	Reciprocity	CPA023343
Michele Ciechon Mosetti	Reciprocity	CPA023344
Phillip D. Ostwalt	Reciprocity	CPA023345
Jacqueline N. Parham	Reciprocity	CPA023346
John Benedict Pineda	Reciprocity	CPA023347
Collin Smyth Rogers	Reciprocity	CPA023348
Brenda L. Ruppright	Reciprocity	CPA023349
Nicholas Thomas Spina, Jr.	Reciprocity	CPA023350
Michael Charles Stokke	Reciprocity	CPA023351
Hope Young Sweatt	Reciprocity	CPA023352
Jennifer Jill Williams	Reciprocity	CPA023353
Richard Dwight Yelton, Jr.	Reciprocity	CPA023354
Robert Grant Edwards	Reciprocity	CPA023355

The Board considered the following applications and examination correspondence and items of information:

Stephen D. Ammer: Ms. Phillips moved, Mr. Hall seconded and the Board voted to **approve** his request for an extension of time until April 11, 2003 in which to complete the educational requirements for the Uniform CPA Examination.

Stephanie Anderson: Mr. Skinner moved, Mr. Bennett seconded and the Board voted to **approve** her requests. The Board approved an extension of time until May 1, 2003 to meet the educational requirements for the November 2002 CPA examination and to allow her to submit an application for the May 2003 CPA Examination.

Michele R. Colen: Mr. Skinner moved, Mr. Bennett seconded and the Board voted that it is not necessary to provide a certificate of enrollment as long as the education requirement is satisfied within the time period of 120 days.

Sylvia E. Primus: Mr. Hall moved, Mr. Bennett seconded and the Board voted to **approve** her request for an extension of time until March 31, 2003 in which to complete the educational requirements for the Uniform CPA Examination.

Melissa Smith Mr. Hall moved, Ms. Phillips seconded and the Board voted to **disapprove** an extension of her conditional credits.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: March 19, 2003

DRAFT

Ronni Michelle Scibetta: Mr. Skinner moved, Mr. Bennett seconded and the Board voted to **approve** her requests. The Board approved an extension of time to complete the one hour credit to meet the 150 hour education requirement, to release her grades, and to allow her to submit an application for the May 2003 CPA Examination.

Joan F. Southerland: Mr. Hall moved, Mr. Bennett seconded and the Board **approved** her request for conditioning credit for passing two parts of the Uniform CPA Examination. Ms. Phillips recused herself from the discussion and vote.

Jennifer Vrobel: Mr. Bennett moved, Ms. Phillips seconded and the Board voted to **approve** her request for an extension of time to complete the educational credit.

Brian J. Huckaby: Mr. Skinner moved, Mr. Bennett seconded and the Board voted to advise that it is sympathetic to the situation described in his letter relative to the Uniform CPA Examination. However, the Board lacks the authority to make such a broad ruling and can only consider each request on an individual basis after considering the circumstances of each case. Applicants who have been called to active duty may send their requests to the Board, along with appropriate documentation.

Firm Applications:

Alan Burnham: The Board considered his inquiry concerning requirements for continuing professional education and peer review. Mr. Skinner moved, Mr. Bennett seconded and the Board voted to notify him that (1) the law provides that any licensee who has attained 70 years of age prior to the expiration date of his individual permit is exempt from continuing professional education requirements for renewal of that permit, and that, (2) based on the information he provided, he will be required to provide verification of completion of a peer review program for the June 30, 2004 renewal of his firm registration.

Beverly Cox, CPA, Inc., P.C.: Mr. Skinner moved, Ms. Phillips seconded and the Board voted to **accept** the peer review, which was performed December 16, 2002 and accepted by the Peer Review Committee of the Georgia Society of CPAs on January 24, 2003, and to **disapprove** her request for waiver of the late renewal fee for firm registration renewal.

Angela M. Freeman, CPA: Mr. Skinner moved, Mr. Bennett seconded and the Board voted to **approve** a six-month extension until June 30, 2003 for the firm to complete its peer review requirements for the June 30, 2002 firm renewal.

Firm Information:

Leatherwood Walker Todd & Mann, P.C./Attorneys for Elliott Davis, LLC: After considering the information provided, Ms. Phillips moved, Mr. Hall seconded and the Board voted to advise that in order to meet registration requirements in Georgia, the public accounting firm must meet requirements set forth in O.C.G.A. § 43-3-21(a)(1). The Board's understanding of its law provides that a firm practicing public accountancy in this state shall register with the Board as a firm of public accountants, and that each partner, member or shareholder of the firm

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: March 19, 2003

DRAFT

shall be a certified or registered public accountant of some state in good standing. The Board further understands that it does not have the authority to waive requirements that are provided for in the Law unless the Law gives it the express authority to do so. Such authority to waive these requirements is not contained in the Law.

The Board heard a report from the Enforcement Committee and Enforcement Section staff. Mr. Skinner moved, Mr. Hall seconded and the Board voted to approve the following Enforcement actions:

ACCT0057: Close the Case.

22040000020/ACCT0120: Close the case with a letter of concern.

ACCT030021: Defer action until such time as it receives and considers the investigative report on the second complaint against the licensee.

ACCT030027: Close the case and flag the record.

ACCT030029: Refer the case to the Enforcement Section to obtain a Consent Order.

ACCT030035: Close the case and send a letter of inquiry to the firm.

ACCT030043: Close the Case.

22010000116/ACCT01116: Close the Case.

Joseph M. Wester, Jr.: The Board considered the investigative report that Mr. Wester had pled guilty to bank fraud and obstructing the Internal Revenue Service Laws, was sentenced to 57 months in prison followed by 5 years probation, and was ordered to make restitution in the amount of \$719,000. Mr. Skinner moved, Mr. Hall seconded and the Board voted to accept a Voluntary Surrender of his certificate that he had signed, noting that the Surrender has the same effect as revocation.

William Ralph Wills, III: The Board considered his self-reported plea of guilty to one count of filing a false tax return. Mr. Skinner moved, Mr. Bennett seconded and the Board voted to accept the Order Accepting Surrender of Live Permit, prepared and presented by Ms. Wray, which has the same effect as revocation.

Ms. Kitchens reported on the following:

- ✓ **NASBA Executive Directors Conference:** Presented the Board with a report on the conference.
- ✓ **Budget Limitations: Travel Restrictions:** Distributed a memorandum from the Department describing travel restrictions.
- ✓ **New Link at the Accountancy Board's website:** Distributed an information sheet that explains the anticipated changes to the Education Requirements and Examination in Georgia effective July 1, 2003.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 19, 2003
DRAFT

Correspondence and Items of Information:

NASBA:

Joseph T. Cote—March 3, 2003 letter announcing that Georgia is one of 13 states whose candidates achieved passing grades on all subjects at a rate higher than the national examination and, as such, has been designated an honor Roll state for the November 2002 CPA Examination.

Regional Directors' Focus Questions—Chairman Roland and Ms. Kitchens will communicate and respond to the focus questions.

NASBA's Annual Meeting—NASBA will fund one Board member to attend its annual meeting on October 26-29, 2003.

AICPA:

Elijah Watt Sells Award Winner—History of Elijah Watt Sells and names of winners of the award from 1923 to November 2002. This award is presented to the CPA candidates who attain the highest combined grades when taking all four sections of the CPA Examination at one administration.

Committee Reports:

Rules Task Force—Mr. Skinner reviewed the status of rule changes the Board will consider for adoption after the enabling legislation becomes effective on July 1, 2003. The Board discussed with Ms. Wray a draft of changes to Rule Chapters 20-3 and 20-4. In addition, the Board discussed changes to Rule Chapters 20-11 and 20-12. Ms. Kitchens will make changes to the drafts of these four Rule Chapters to incorporate Ms. Wray's advice and the Board's recommendations for the Board's consideration at its next meeting.

Legislation—The Board discussed HB597, which would reduce Board membership for licensing Boards with more than five members by one member. The Board discussed the impact of this on its membership.

Other Business:

The Board discussed a recommendation from the Chairman to support the introduction legislation that would grandfather the current RPA licensees as CPAs and eliminate the RPA licensure category. He noted that there were approximately 20 current RPAs and that the operational audit of the Board, conducted several years ago by the State Auditor's Office, recommended deregulating the RPA licensure category. Ms. Phillips moved, Mr. Bennett seconded and the voted to support the recommendation.

Mr. Skinner moved, Mr. Bennett seconded and the Board voted to nominate Chairman Roland for Director of the Southeastern Region of the National Association of State Boards of Accountancy (NASBA). Ms. Kitchens will draft the Board's nomination letter.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 19, 2003
DRAFT

The May 2003 Uniform CPA Examination will be held at the new Georgia International Convention Center Building at 2000 Convention Center Concourse, College Park, GA.

The Board Chairman expressed the Board's appreciation to Ms. Kitchens for her years of service and commitment to the Board and wished her well on her retirement.

There was no further business and the meeting was adjourned at 12:15 p.m.

Sherry Harrison
Recorded by Board Secretary

Barbara Kitchens
Reviewed by Executive Director

Donald R. Roland
Chairman
Georgia State Board of Accountancy

Mollie L. Fleeman
Mollie L. Fleeman
Division Director